



UNITED STATES GENERAL ACCOUNTING OFFICE
REGIONAL OFFICE
7014 FEDERAL BUILDING, 1961 STOUT STREET
DENVER, COLORADO 80202

092896
00330

July 30, 1970

Commander
Defense Contract Administration
Services Region, St. Louis
1136 Washington Avenue
St. Louis, Missouri 63101

DLG 84730



Dear Sir:

We have made an examination of the January 1970 voucher account submitted by Capt. W. W. Spear under Air Force disbursing symbol 5914. Our review was made at the Air Force Accounting and Finance Center and consisted of a detailed examination of vouchers selected through the use of generally accepted statistical methods. Payments under cost-reimbursement type contracts, which are subject to site examination by the General Accounting Office, were not considered.

We audited 107 of the 1,383 disbursing vouchers and all of the 30 collection vouchers submitted in the January 1970 account.

Our review did not disclose any significant deficiencies; however, we found two errors which are explained in the attachment. These two errors in the audit of 107 disbursement vouchers result in a rate of 1.8 errors per 100 vouchers examined. You were previously advised in our letter report of November 24, 1967 that the audit of the June 1967 vouchers did not disclose any significant deficiencies in the sample examined.

We are furnishing the results of our audit as a matter of information for whatever action you consider to be appropriate.

Sincerely yours,

S. D. McElyea
Regional Manager

Attachment

cc: Comptroller of the Air Force
Director, DSA
Commander, AF AFC
Auditor General Representative,
AF AFC

7/31/70 092896

1. Payee : Missouri Research Lab, Inc., St. Charles, Missouri

Contract No.: F41608-69-D-0006

Voucher No. : S-146-24

Invoice No. 8643 dated January 19, 1970 shows billing for two, item 1 AD, gearboxes at \$20 each. Payment was made in the amount of \$20, whereas the correct amount is \$40.

2. Payee : Western Control Co., Wichita, Kansas

Contract No.: F34601-70-M-0905

Voucher No. : S-129-05

Payment of \$1,410.36 was made for 10,220 spacers at \$0.138 each based on Invoice No. 0989 dated November 26, 1969. Payment should have been in the amount of \$1,407.60 for 10,200 spacers, the number shown as received on DD Form 250, Materiel Inspection and Receiving Report.